

KING COUNTY AUDITOR'S OFFICE

2000 ANNUAL REPORT



King County
Seattle, Washington

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Aaron Bleiweiss

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Jeannie Wenger

Metropolitan King County Council

Maggi Fimia, *District 1*
Cynthia Sullivan, *District 2*
Louise Miller, *District 3*
Larry Phillips, *District 4*
Dwight Pelz, *District 5*
Rob McKenna, *District 6*
Pete von Reichbauer, *District 7*
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Don Eklund
King County Auditor

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MEMORANDUM

Metropolitan King County Councilmembers:

Attached is the 2000 Annual Report of the King County Auditor's Office. The report contains information about the office's purpose, organization, and staffing, and summarizes work completed during 2000.

The Auditor's Office completed eight reports during 2000. These reports consisted of five management audits and three special studies. Summaries of the reports are presented in the "Projects Completed in 2000" section of this annual report and include:

- Audit Recommendation Implementation (Special Study)
- Sheriff's Office Overtime (Management Audit)
- Office of Human Resources Management Hiring Practices (Management Audit)
- Columbia Public Interest Policy Institute (Management Audit)
- King County Permit Processes and Practices (Management Audit)
- School Impact Fees (Special Study)
- Scale Operator Injury Claims (Management Audit)
- Parks Department Span of Control (Special Study)

In addition to the above projects, the office completed eleven management letters which generally followed up on previous projects, formally answered a particular councilmember's question, or responded to a specific issue addressed to the Auditor's Office. The office also spent a considerable amount of time on the Financial Systems Replacement Program.

Additional information about the office and summaries of reports published from 1992 to date are provided on the King County Auditor's web site at <http://www.metrokc.gov/auditor>. Report summaries can be accessed by department or year. Reports completed in 2000 are also available in their entirety on the web site.

Audit staff appreciate the support of the Metropolitan King County Council and the cooperation of the County Executive and executive branch staff during the past year.

Respectfully,

Don Eklund, County Auditor

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INTRODUCTION

The King County Auditor's Office was established on February 1, 1970. Section 250 of the King County Home Rule Charter created and placed the office within the legislative branch of county government.

Under the provisions of the King County Home Rule Charter, the primary responsibility of the County Auditor's Office is to conduct, or manage consultants who conduct, independent audits and special studies of county agencies. Audits and studies are reported to the Metropolitan King County Council and focus on: (1) the quality and efficiency of agency operations, (2) program effectiveness, and (3) the integrity of the financial management system. These audits and special studies provide information to county officials and citizens regarding the use of public resources in the operation of public programs, and are the principal means to report on government operations. The office's audits and special studies generally determine:

- 1) Whether an organization, program, or process is efficient and effective Management audits assess whether or not agencies are operating efficiently and effectively; services delivered are beneficial or worthwhile; and management is appropriately planning, directing, and monitoring organizational activities. Audit recommendations focus on solutions for improving the operational efficiency and effectiveness of county programs and services.
- 2) Whether trustees of county assets are exercising proper stewardship responsibilities. Financial-related audits assess how well county resources are managed and whether internal controls, established to protect county assets, are adequate. Expenditures may be tested and analyzed to determine if funds are appropriately expended. Financial-related audits generally include specific recommendations to strengthen county financial management practices and internal controls.
- 3) Whether an organization executes its legally mandated function Compliance audits assess whether or not county services and activities are performed in compliance with legislative policies and legal mandates. Audit recommendations address the corrective action necessary to bring agencies into compliance with legislative policies.
- 4) Whether an organization is achieving the results intended by the legislative body. Program results audits determine whether intended program performance is being achieved, and whether the organization has considered alternatives that would improve program performance. Audit recommendations focus on changes needed to enhance program performance.

Additional information about the office can be found on the King County Auditor's Office web site on the internet at <http://www.metrokc.gov/auditor>. The site features an audit report index, online reports, and information about current projects, the Metropolitan King County Council, King County government in general, and links to audit-related sites.

ORGANIZATION

The operating guidelines of the Auditor's Office are adopted from Government Auditing Standards issued by the Comptroller General of the United States General Accounting Office, which is a legislative branch agency of the federal government. The Auditor's Office independently collects and analyzes information about county operations as well as prepares audit reports and studies for presentation to the Metropolitan King County Council and public dissemination.

Mission Statement

Perform high quality, independent, and objective analysis while conducting management and financial audits and special studies to assist the Metropolitan King County Council in its oversight of county government operations.

Staffing

In order to accomplish our mission, the Auditor's Office employs highly competent and professional staff. In 2001, eleven (11) full-time staff are employed in the Auditor's Office. A part-time graduate school student intern is expected to be hired by mid-year. Staff members are competitively recruited from both the public and private sectors. Management and financial auditors generally have advanced degrees in either business or public administration. In addition, three auditors have professional certifications.

The Auditor's Office has reviewed virtually all county agencies, functions, and activities over the years. Audit coverage has ranged from drug and alcohol programs to youth services; from restaurant inspections and solid waste to transit operations and information technology. The ability to review almost any government program or function requires a multidisciplinary staff. Audit staff have expertise in a variety of disciplines such as accounting, business administration, public policy, and public administration.

When an assignment requires specialized experience unavailable to audit staff, outside consultants are called in to conduct the assignment, which is managed by audit staff. Consultants have been utilized on about 10% of audit projects.

The office's commitment to quality is achieved by adhering to the demanding professional standards promulgated by the General Accounting Office (GAO). These standards require that staff be qualified and not subject to undue influence (i.e., independent), that they conduct assignments in a professional manner, and that audit work meets the assignment's objectives. Reports based on this work are accurate, objective, and timely. When issued, all reports are available to the public in hard copy and are also available online at the Auditor's Office web site.

Staff keep up with current developments in auditing, consistent with the General Accounting Office's (GAO) standards, through 80 hours of continuing education every two years and through memberships in professional organizations.

The office was awarded the Knighton Award by the National Association of Local Government Auditors for the best performance audit of 1995 and 1996.

Budget

The Auditor's Office budget is approved by the Metropolitan King County Council during the county's annual budget process. A summary of office appropriations and expenditures since 1993 are presented below along with the 2001 appropriated budget.

YEAR	BUDGET ¹	AMOUNT EXPENDED	AUTHORIZED POSITIONS ²
1993	809,069 ³	780,005	11
1994	731,056	722,569	11
1995	1,133,036 ⁴	896,941	12
1996	954,653	877,163	12
1997	1,404,061 ⁵	870,353	12
1998	1,316,413 ⁶	953,478	12
1999	1,311,145 ⁶	1,091,521	12
2000	1,199,250 ⁶	882,132	11
2001	1,618,907 ⁷		11

¹ Original council-adopted budget.

² Interns and work study students are not included.

³ Included \$100,000 for a consultant study.

⁴ Included \$300,000 for a consultant study.

⁵ Included \$500,000 for consultant construction management audits.

⁶ Includes \$300,000 for consultant construction management audits.

⁷ Includes \$565,000 for consultant audits of construction management and financial systems replacement program.

STAFF CHARACTERISTICS

	1993	1994	1995	1996	1997	1998	1999	2000
WORK FORCE								
Auditors	8	8	9	9	9	9	9	8
Interns	3	3	3	2	2	2	2	2
Administrative Support	3	3	3	3	3	3	3	3
Total	14	14	15	14	14	14	14	13
AUDITOR PROFILE¹								
Master's Degree								
• Business ¹	2	2	3	3	3	3	3	2
• Public Administration ¹	4	5	5	5	5	5	5	5
Bachelor's Degree	2	1	1	1	1	1	1	1
CPA	4	4	4	4	4	4	4	3
CIA	1	2	2	2	2	2	2	1
CMA	0	0	1	1	1	1	1	0
GENDER/ETHNIC BACKGROUND²								
Women	8	9	10	8	8	9	9	9
Men	6	5	5	6	6	5	5	4
Asian	6	6	6	4	5	5	4	4
Black	0	0	0	0	0	0	0	0
Caucasian	7	7	8	9	8	8	9	8
Hispanic	1	1	1	1	1	1	1	1

¹ Includes highest degree attained plus CPA, CIA, and CMA designations that account for some double counting of full-time auditors.

² Includes interns.

PERFORMANCE INDICATORS

	1993	1994	1995	1996	1997	1998	1999	2000
TOTAL PRODUCTS COMPLETED	19	19	20	24	24	25	23	20
Completed Written Reports ¹	12	12	10	10	11	8	9	8
Completed Management Letters	4	1	7	12	10	12	7	11
Completed Consultant Reports	0	0	0	1	0	0	3	0
Ordinances/Motions Completed	3	5	2	0	2	2	1	0
Project Monitoring	--	1	1	1	1	3	3	1
COUNCIL-REQUESTED PROJECTS COMPLETED BY AUDIT STAFF²	10	10	7	9	10	6	9	8
COMPLETED WRITTEN REPORTS PER AUDITOR	1.5	1.5	1.1	1.1	1.2	0.9	1.0	1.0
COMPLETED PRODUCTS PER AUDITOR	2.4	2.4	2.2	2.7	2.7	2.8	2.6	2.5
AUDIT RECOMMENDATION IMPLEMENTATION STATUS³								
Total # of Recommendations Made	178	89	79*	105*	68*	n/a	n/a	n/a
Implemented	127 (71%)	54 (61%)	55 (70%)	81 (77%)	62 (91%)	n/a	n/a	n/a
Partially Implemented	24 (14%)	23 (26%)	13 (16%)	16 (15%)	4 (6%)	n/a	n/a	n/a
Not Implemented	27 (15%)	12 (13%)	11 (14%)	8 (8%)	2 (3%)	n/a	n/a	n/a
STAFF MONTHS⁴ PER PROJECT²								
Less than 3 months	1	1	1	0	0	4	3	1
More than 3 up to 6 months	6	7	4	2	7	3	1	0
More than 6 up to 9 months	3	1	4	3	2	0	1	1
More than 9 up to 12 months	1	0	1	5	1	1	0	5
More than 12 up to 15 months	1	0	0	0	0	0	1	0
More than 15 up to 18 months	0	0	0	0	1	0	1	1
Over 18 months	0	3	0	0	0	0	2	0
Average staff months	6.14	8.63	5.87	8.57	6.60	4.30	12.79	9.22
RESOURCE UTILIZATION (auditors + interns)								
Administrative Time	12.80%	14.86%	13.06%	7.78%	7.41%	6.93%	9.27%	5.89%
Training and Leave Time	10.08%	15.21%	13.11%	11.85%	13.75%	15.60%	15.54%	15.68%
Direct Time	77.10%	69.93%	73.83%	80.37%	78.84%	77.47%	75.19%	78.43%

¹ Does not include consultant reports.

² Includes completed written reports only.

³ Based on a report which will be done every 3-4 years.

⁴ Auditor, intern, and administrative support hours converted to months

* Does not include recommendations of 6 reports published from 1994 through 1997; implementation status of those reports will be evaluated during the next audit recommendation implementation review.

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PROJECTS COMPLETED IN 2000

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Sheriff's Office Overtime*	12
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Scale Operator Injury Claims*	17
Parks Department Span of Control*	18

*Council-requested projects

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2000 PROJECTS

		Team Members	
		Nancy McDaniel, Management Auditor	
REPORT TITLE	Audit Recommendation Implementation	REPORT NUMBER	2000-01
SCOPE	<input type="checkbox"/> Financial Related	<input type="checkbox"/> Economy and Efficiency	
	<input type="checkbox"/> Compliance	<input type="checkbox"/> Program Results	
	<input type="checkbox"/> Internal Control Review	<input checked="" type="checkbox"/> Special Study	
OBJECTIVES	Review a sample of audits to determine if the audit recommendations were being implemented. The study reviewed the audits, studies, and management letters released by the Auditor's Office from 1994 through 1997, with the exception of six audits where the follow-up was not completed in time for this review, due to other audit commitments. Those audits will be included in the next Audit Recommendation Implementation study.		
HIGHLIGHTS	The study concluded that 76 percent of the recommendations were either fully implemented or in the process of being implemented. Another 14 percent had been implemented to some extent, although complete implementation was unlikely; 8 percent had not been implemented; and 3 percent were no longer applicable due to changes in legislation or other circumstances. (Numbers don't total 100 due to rounding.)		
	Although the percentages in the report did not distinguish between recommendations of more and less significance, audit staff were satisfied with the progress agencies had made in implementing significant recommendations. This contrasts favorably with our previous implementation study, which resulted in additional follow-up of six audits where important issues had not been resolved.		
TIME FRAME	Start Date: 7/15/98 Completion Date: 6/13/00 Hours Spent: 1,481		
POTENTIAL BENEFITS	<input type="checkbox"/> Financial Impact	<input type="checkbox"/> Internal Control Improvements	
	<input type="checkbox"/> Directly Recoverable Costs	<input checked="" type="checkbox"/> Operational Improvements	
	<input type="checkbox"/> Policy Alternatives	<input type="checkbox"/> Other	

2000 PROJECTS

		Team Members Harriet Richardson, Principal Management Auditor Lisa A. Lusk, Management Auditor Intern	
REPORT TITLE	Sheriff's Office Overtime	REPORT NUMBER	2000-02
SCOPE	<input checked="" type="checkbox"/> Financial Related	<input checked="" type="checkbox"/> Economy and Efficiency	
	<input type="checkbox"/> Compliance	<input type="checkbox"/> Program Results	
	<input checked="" type="checkbox"/> Internal Control Review	<input type="checkbox"/> Special Study	
OBJECTIVES	Determine why the Sheriff's Office overspent its 1998 budget and evaluate policies and procedures that may have contributed to the overexpenditure.		
HIGHLIGHTS	<p>Significant findings and recommendations included:</p> <ul style="list-style-type: none"> Patrol officer overtime and comp time hours increased 36% from 1994 to 1998 despite workload indicator decreases that ranged from 15% to 22%. Sheriff's Office management provided several reasons for the significant growth, but had not analyzed available data to determine that none of their reasons were substantiated. The audit recommended that the Sheriff's Office develop procedures to monitor and manage overtime and comp time. Insufficient data and management controls prevented the Sheriff's Office from effectively managing the use of overtime and comp time. The audit recommended that the Sheriff's Office establish comprehensive department-wide policies and procedures that include criteria for approving overtime and comp time, limit the overtime and/or comp time hours that an individual employee can earn in a year and/or provide for assigning overtime on a more equitable basis, and require periodic verification of work performed on overtime and comp time to prevent potential abuse. Backfill overtime expenditures and hours increased by 41% and 31%, respectively, from 1996 through 1998. The audit recommended that the Sheriff expand the overtime reports to provide details regarding why backfill overtime is used, establish criteria for when backfill overtime may be used, and require all precincts to use MPP as a management tool for scheduling patrol officers. The Sheriff's Office did not use the relief factor as a scheduling tool. The audit recommended that the Sheriff's Office use the relief factor as a basis for scheduling patrol officers, and establish a relief pool to be used as the primary means of backfilling for absences and vacancies. Growth in the use of comp time increases costs to the Sheriff's Office through reduced police services, higher costs, and/or additional use of backfill overtime when the comp time is taken later. Also, the Sheriff's Office faces the potential of unanticipated payouts for employees who cash out their unused comp time. The audit recommended that the Sheriff's Office implement policy and budget decisions that address the increasing accumulation of comp time. There was no correlation between prior years' historical overtime expenditures and requested budget amounts or between adopted budget amounts and actual expenditures. The audit recommended that the Sheriff's Office use the combination of historical overtime expenditures and analysis of overtime used to estimate the budget for future overtime needs. 		
TIME FRAME	Start Date: 6/7/99	Completion Date: 6/16/00	Hours Spent: 2,515
POTENTIAL BENEFITS	<input checked="" type="checkbox"/> Financial Impact	<input checked="" type="checkbox"/> Internal Control Improvements	
	<input type="checkbox"/> Directly Recoverable Costs	<input checked="" type="checkbox"/> Operational Improvements	

2000 PROJECTS

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X

Policy Alternatives

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Other:

2000 PROJECTS

Team Members Kimberly Dutton Cregeur, Management Auditor									
REPORT TITLE	Office of Human Resources Management Hiring Practices	REPORT NUMBER	2000-03						
SCOPE	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> Financial Related</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Economy and Efficiency</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Compliance</td> <td style="border: none;"><input type="checkbox"/> Program Results</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Internal Control Review</td> <td style="border: none;"><input type="checkbox"/> Special Study</td> </tr> </table>			<input type="checkbox"/> Financial Related	<input type="checkbox"/> Economy and Efficiency	<input checked="" type="checkbox"/> Compliance	<input type="checkbox"/> Program Results	<input checked="" type="checkbox"/> Internal Control Review	<input type="checkbox"/> Special Study
<input type="checkbox"/> Financial Related	<input type="checkbox"/> Economy and Efficiency								
<input checked="" type="checkbox"/> Compliance	<input type="checkbox"/> Program Results								
<input checked="" type="checkbox"/> Internal Control Review	<input type="checkbox"/> Special Study								
OBJECTIVES	Determine whether the Office of Human Resources Management (OHRM) adhered to King County policies and procedures during the hiring process for OHRM positions filled between June 1996 and June 1999. The audit scope encompassed the hiring process and personnel actions for OHRM career service, exempt, and temporary positions.								
HIGHLIGHTS	Significant findings and recommendations included: <ul style="list-style-type: none"> OHRM's disregard for county policies and procedures pointed to a lack of management control and, especially in the case of the Director's former coworkers, gave the appearance of favoritism. OHRM did not retain hiring records, awarded high starting salaries without explanation, insufficiently authorized special duty assignments, and did not follow reclassification procedures. In addition, nine employees that had worked with the former Director at the Seattle Public School District (SPSD) were hired into OHRM. Six additional new OHRM employees that either knew the Director or had been employed at SPSPD at the same time were also identified. All 15 were associated with at least one irregular hiring or personnel action. For example, a competitive hiring process could not be verified for any of the nine employees hired into career service. Thirteen of the 15 were hired at mid-range or higher without explanation, including nine employees paid at steps 9 or 10 on a 10-step pay scale. The audit recommended increased oversight and monitoring of OHRM by the County Executive and formalization of OHRM's hiring procedures. OHRM did not sufficiently monitor term-limited temporary positions in OHRM as required by the <u>Logan/Knox</u> settlement and the County Executive. OHRM did not follow procedures or maintain documentation for the approval of term-limited temporary positions. The audit recommended improved recordkeeping and monitoring. OHRM neglected its responsibilities as the county's primary personnel recordholder by not maintaining records in accordance with state law. OHRM had a filing backlog several years old that contained hundreds of documents required for retention under state law. The audit recommended eliminating the filing backlog and establishing records retention procedures. OHRM made changes to the Personnel Guidelines that weakened the controls over salary administration. OHRM relaxed criteria for starting and special duty salaries and also eliminated upper limits on probationary, promotional, and special duty salary increases. The audit recommended reinstating maximum salary increases in the Personnel Guidelines. 								
TIME FRAME	<table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;">Start Date: 8/25/99</td> <td style="width: 33%; border: none;">Completion Date: 8/15/00</td> <td style="width: 34%; border: none;">Hours Spent: 1,649</td> </tr> </table>			Start Date: 8/25/99	Completion Date: 8/15/00	Hours Spent: 1,649			
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POTENTIAL BENEFITS	<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input checked="" type="checkbox"/> Financial Impact</td> <td style="width: 50%; border: none;"><input checked="" type="checkbox"/> Internal Control Improvements</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Directly Recoverable Costs</td> <td style="border: none;"><input checked="" type="checkbox"/> Operational Improvements</td> </tr> <tr> <td style="border: none;"><input checked="" type="checkbox"/> Policy Alternatives</td> <td style="border: none;"><input type="checkbox"/> Other</td> </tr> </table>			<input checked="" type="checkbox"/> Financial Impact	<input checked="" type="checkbox"/> Internal Control Improvements	<input type="checkbox"/> Directly Recoverable Costs	<input checked="" type="checkbox"/> Operational Improvements	<input checked="" type="checkbox"/> Policy Alternatives	<input type="checkbox"/> Other
<input checked="" type="checkbox"/> Financial Impact	<input checked="" type="checkbox"/> Internal Control Improvements								
<input type="checkbox"/> Directly Recoverable Costs	<input checked="" type="checkbox"/> Operational Improvements								
<input checked="" type="checkbox"/> Policy Alternatives	<input type="checkbox"/> Other								

2000 PROJECTS

Team Members

Susan Baugh, Principal Management Auditor
Bert Golla, C.P.A., Senior Financial Auditor

REPORT TITLE	Columbia Public Interest Policy Institute		REPORT NUMBER	2000-04
SCOPE	<input checked="" type="checkbox"/> Financial Related	<input type="checkbox"/> Economy and Efficiency		
	<input checked="" type="checkbox"/> Compliance	<input type="checkbox"/> Program Results		
	<input checked="" type="checkbox"/> Internal Control Review	<input type="checkbox"/> Special Study		
OBJECTIVES	Review Columbia Public Interest Policy Institute's compliance with its King County Special Program Contract, including the general and project-specific contractual requirements. Identify the services and benefits provided to King County citizens under the terms of the contract. In addition, the Columbia Policy Institute's financial management practices were evaluated.			
HIGHLIGHTS	<p>Significant findings and recommendations include:</p> <ul style="list-style-type: none">The Columbia Policy Institute was in compliance with King County's general contractual requirements and its project-specific contractual requirements. However, the project scope was not specific and key terms were not well defined. The audit recommended that the Community Services Division ensure that key terms are more clearly defined and deliverables are appropriately delineated for unique special program contracts.The Columbia Policy Institute's financial management practices were reasonable; however, its internal controls could be improved through separation of duties and by requiring two signatures on checks. The audit recommended that the Columbia Policy Institute's Board of Directors appoint a new treasurer whose duties would include reviewing bank statements and cancelled checks as well as preparing the monthly bank reconciliation statement. The Institute should also develop a policy requiring two signatures on each check that exceeds a Board-established monetary threshold.The Columbia Policy Institute Executive Director's responsibilities were not clearly identified in either the county contract or internal organization documentation, and his compensation was not tied to deliverables. The audit recommended that the Columbia Policy Institute develop a written, performance-based employment contract, which describes the Executive Director's responsibilities and the basis for future compensation based upon clearly specified deliverables. The Community Services Division Coordinator should review the employment contract to ensure that it is consistent with the terms of the King County contract.			
TIME FRAME	Start Date: 5/18/00 Completion Date: 7/31/00 Hours Spent: 370			
POTENTIAL BENEFITS	<input type="checkbox"/> Financial Impact	<input checked="" type="checkbox"/> Internal Control Improvements		
	<input type="checkbox"/> Directly Recoverable Costs	<input type="checkbox"/> Operational Improvements		
	<input checked="" type="checkbox"/> Policy Alternatives	<input type="checkbox"/> Other		

2000 PROJECTS

		<table border="1"> <tr> <th>Team Members</th> </tr> <tr> <td>Susan Baugh, Principal Management Auditor</td> </tr> </table>		Team Members	Susan Baugh, Principal Management Auditor										
Team Members															
Susan Baugh, Principal Management Auditor															
REPORT TITLE	King County Permit Processes and Practices	REPORT NUMBER	2000-05												
SCOPE	<table> <tr> <td><input type="checkbox"/></td> <td>Financial Related</td> <td><input type="checkbox"/></td> <td>Economy and Efficiency</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td>Compliance</td> <td><input checked="" type="checkbox"/></td> <td>Program Results</td> </tr> <tr> <td><input type="checkbox"/></td> <td>Internal Control Review</td> <td><input type="checkbox"/></td> <td>Special Study</td> </tr> </table>			<input type="checkbox"/>	Financial Related	<input type="checkbox"/>	Economy and Efficiency	<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>	Program Results	<input type="checkbox"/>	Internal Control Review	<input type="checkbox"/>	Special Study
<input type="checkbox"/>	Financial Related	<input type="checkbox"/>	Economy and Efficiency												
<input checked="" type="checkbox"/>	Compliance	<input checked="" type="checkbox"/>	Program Results												
<input type="checkbox"/>	Internal Control Review	<input type="checkbox"/>	Special Study												
OBJECTIVES	Review Department of Development and Environmental Services' (DDES's) permit approval process for residential building permits, the timeliness of permit processing, and the significance of any issuance delays and permits backlogs. In addition, evaluate DDES's responsiveness to formal public disclosure requests.														
HIGHLIGHTS	<p>Significant findings and recommendations include:</p> <ul style="list-style-type: none"> DDES's average processing timeframes frequently exceeded the timelines established for the issuance of residential building permits. The audit recommended that DDES develop a workload model that reasonably estimates the volume of workload that can be processed within the code-established timelines, and provide historical production data to the council that documents the workload levels that were processed within the code-established timelines. Code revisions should be considered to extend deadlines up to 120 days, consistent with the Washington State code, if workload levels exceed the standard processing capacity. DDES's lengthy waiting times for permit appointments increased its permit processing times and restricted the volume of new permit applications accepted. The audit recommended that DDES management continue to implement improvements in the Permit Center to facilitate efficient intake processing. DDES should also inform the public about anticipated scheduling delays when permit applications are requested. Competing DDES customer interests, county financial policies and DDES staffing practices limited residential permit processing efficiency. The audit recommended that DDES management continue to clarify for county officials, staff and applicants the level of customer service that can be sustained with DDES revenues so that service expectations are consistent with its operations. If the level of service is not acceptable to county decision makers, more DDES resources should be allocated to direct services. DDES provided timely responses to 92 percent of formal public disclosure requests; however, only 54 percent of survey respondents were satisfied with DDES's response. The audit recommended that DDES ensure that information provided in response to formal disclosure requests is complete, or inform individuals that more information will be forthcoming if some relevant information is not immediately available. 														
TIME FRAME	<table border="1"> <tr> <td>Start Date:</td> <td>7/19/99</td> <td>Completion Date:</td> <td>8/3/00</td> <td>Hours Spent:</td> <td>1,484</td> </tr> </table>			Start Date:	7/19/99	Completion Date:	8/3/00	Hours Spent:	1,484						
Start Date:	7/19/99	Completion Date:	8/3/00	Hours Spent:	1,484										
POTENTIAL BENEFITS	<table> <tr> <td><input type="checkbox"/></td> <td>Financial Impact</td> <td><input type="checkbox"/></td> <td>Internal Control Improvements</td> </tr> <tr> <td><input type="checkbox"/></td> <td>Directly Recoverable Costs</td> <td><input checked="" type="checkbox"/></td> <td>Operational Improvements</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td>Policy Alternatives</td> <td><input type="checkbox"/></td> <td>Other</td> </tr> </table>			<input type="checkbox"/>	Financial Impact	<input type="checkbox"/>	Internal Control Improvements	<input type="checkbox"/>	Directly Recoverable Costs	<input checked="" type="checkbox"/>	Operational Improvements	<input checked="" type="checkbox"/>	Policy Alternatives	<input type="checkbox"/>	Other
<input type="checkbox"/>	Financial Impact	<input type="checkbox"/>	Internal Control Improvements												
<input type="checkbox"/>	Directly Recoverable Costs	<input checked="" type="checkbox"/>	Operational Improvements												
<input checked="" type="checkbox"/>	Policy Alternatives	<input type="checkbox"/>	Other												

2000 PROJECTS

		Team Members Bert Golla, Senior Financial Auditor	
REPORT TITLE	School Impact Fees	REPORT NUMBER	<u>2000-06</u>
SCOPE	<input type="checkbox"/> Financial Related	<input type="checkbox"/> Economy and Efficiency	
	<input type="checkbox"/> Compliance	<input type="checkbox"/> Program Results	
	<input type="checkbox"/> Internal Control Review	<input checked="" type="checkbox"/> Special Study	
OBJECTIVES	Determine the reasonableness of the basis of School Impact Fees and the financial data used in computing school impact fees, the consistency of the data with the districts' capital facilities plans, and the adequacy of the county's system for evaluating the information provided by the school districts.		
HIGHLIGHTS	<p>Significant findings and recommendations include:</p> <ul style="list-style-type: none"> The school districts' financial data and the bases for cost elements used in the calculation of school impact fees in 1998 and 1999 were generally reasonable and consistent with the districts' capital facilities plans. The school districts could improve the process of computing school impact fees by identifying and disclosing in the capital facilities plan the bases used in estimating cost elements and the changes in the bases, if any, during the reporting year. The student factors by grade span (elementary, middle/junior high, and high school) which were used by some school districts in the calculation of school impact fees were not current. The study recommended that School Review Technical Committee (SRTC) should develop and submit, to the Metropolitan King County Council for its approval, proposed guidelines which address the process and frequency (e.g., annual, biennial) of the development of student factors which are used in the calculation of school impact fees for single family and multi-family units. The School Technical Review Committee generally had properly discharged its function by adequately reviewing and evaluating the information in the capital facilities plans that were submitted by the school districts to the county for administering the school impact fees. It would be beneficial if the STRC provided school districts with written guidelines to assist the districts in the preparation of their capital facilities plans and to address some issues which affect the calculation of school impact fees. Initiative 695, which was approved by the voters of Washington in the November 1999 general election, may affect future increases to school impact fees by requiring approval of the voters in the school districts. The initiative has been ruled unconstitutional by the King County Superior Court. The study recommended that King County and school districts should monitor the judicial review process. 		
TIME FRAME	Start Date: 10/20/98 Completion Date: 7/12/00 Hours Spent: 1,424		
POTENTIAL BENEFITS	<input type="checkbox"/> Financial Impact	<input type="checkbox"/> Internal Control Improvements	
	<input type="checkbox"/> Directly Recoverable Costs	<input checked="" type="checkbox"/> Operational Improvements	
	<input type="checkbox"/> Policy Alternatives	<input checked="" type="checkbox"/> Other: Compliance	

2000 PROJECTS

REPORT TITLE		Team Members							
Scale Operator Injury Claims		Nancy McDaniel, Management Auditor Paul Walker, Financial Auditor							
REPORT NUMBER		2000-07							
SCOPE	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Financial Related <input type="checkbox"/> Compliance <input type="checkbox"/> Internal Control Review </div> <div> <input type="checkbox"/> Economy and Efficiency <input checked="" type="checkbox"/> Program Results <input type="checkbox"/> Special Study </div> </div>								
OBJECTIVES	Review transfer station scale operator injury claims and determine the effectiveness of the Solid Waste Division and Safety and Claims Management in responding to the injuries.								
HIGHLIGHTS	<p>The Solid Waste Division operates scale houses at its transfer stations and landfill, which are staffed by 37 scale operators. From 1993 through 1998, 23 repetitive motion injuries were reported by 16 scale operators. The main factor listed for the injuries was opening and closing the sliding glass doors used for customer transactions. In 1998 Solid Waste automated the doors, and since then only one repetitive motion injury has been reported.</p> <p>Significant findings and recommendations include:</p> <ul style="list-style-type: none"> The response of the Solid Waste Division and Safety and Claims Management to the series of repetitive motion injuries among the scale operators was not timely or preventive. Safety and Claims did not follow up on significant discrepancies in its evaluations of the ergonomic risk factors at the scale houses, even though some measurements indicated ergonomic forces that were near the limit of acceptable force. In addition, while physical changes are generally preferred over administrative controls (e.g., employee training) for ergonomic hazards, most of the recommendations by Safety and Claims were for employee training. Moreover, Solid Waste delayed or did not act on the physical changes that Safety and Claims did recommend. The audit recommended that Safety and Claims develop a proactive approach for responding to clusters of repetitive motion injuries, including use of a case management system to ensure consistency in work methods. The Solid Waste Division did not have an effective process for prioritizing work order requests from employees and as a result, took an unacceptably long time to act on simple requests that involved ergonomic and safety issues. Audit staff noted, however, that division management had included the scale operators in designing new scale houses, which should result in more ergonomic features in the new buildings. The audit recommended that Solid Waste Division management revise its system for requesting maintenance or repairs to ensure a timely, responsive process that prioritizes work order requests based on safety concerns. Repetitive reaching out the doors or windows may be a possible ergonomic issue in the future. The audit recommended that in the event of future clusters of repetitive motion injuries, Solid Waste Division management and Safety and Claims: 1) consider contracting with an ergonomics specialist for evaluations of the scale houses; and 2) review the scale operators' work schedule for possible revision in future contract negotiations. 								
TIME FRAME	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Start Date:</td> <td style="padding: 2px;">5/29/98</td> <td style="padding: 2px;">Completion Date:</td> <td style="padding: 2px;">11/17/00</td> <td style="padding: 2px;">Hours Spent:</td> <td style="padding: 2px;">1,476</td> </tr> </table>			Start Date:	5/29/98	Completion Date:	11/17/00	Hours Spent:	1,476
Start Date:	5/29/98	Completion Date:	11/17/00	Hours Spent:	1,476				
POTENTIAL BENEFITS	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Financial Impact <input type="checkbox"/> Directly Recoverable Costs <input type="checkbox"/> Policy Alternatives </div> <div> <input type="checkbox"/> Internal Control Improvements <input checked="" type="checkbox"/> Operational Improvements <input type="checkbox"/> Other </div> </div>								

2000 PROJECTS

Team Members	
Harriet M. Richardson, Principal Management Auditor Maura Sullivan, Management Auditor Intern	

REPORT TITLE	Parks Department Span of Control	REPORT NUMBER	<u>2000-08</u>
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SCOPE	<input type="checkbox"/> Financial Related <input checked="" type="checkbox"/> Economy and Efficiency	<input type="checkbox"/> Compliance <input type="checkbox"/> Program Results	<input type="checkbox"/> Internal Control Review <input checked="" type="checkbox"/> Special Study
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OBJECTIVES	Determine what staffing changes occurred in the Parks Department since 1993 and how those changes impacted the department's span of control, as well as whether the ratio of administrative and support staff to service and program staff has changed and the reasons for such changes, if any.
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HIGHLIGHTS	Significant findings and recommendations include: <ul style="list-style-type: none"> From 1993 to 2000, the average span of control in the Parks Department is estimated to have decreased from 5.19 to 4.56 while total staffing decreased by 128.68 full-time equivalent (FTE) employees, and from 1993 to 1998, salary expenses decreased by \$541,929. However, the likelihood that FTEs for extra help staff were overstated in 1993 means that the span of control may have remained fairly constant from 1993 to 2000. The study recommended that the executive review the organizational structure of the Parks Department to identify areas where organizational layers can be eliminated as well as management positions that can be eliminated or converted to non-management positions, and then initiate negotiations with the appropriate labor unions to implement those organizational changes that will impact represented employees. The number of administrative and support FTEs increased by 70% while the number of service and program FTEs decreased by 32% from 1993 to 2000. Moreover, salary expenses for administration and support almost doubled from 1993 to 1998 while decreasing 14% for services and programs. The study recommended that the executive review the organizational structure of the Parks Department to determine if there are areas where overhead FTEs can be eliminated or converted to service/program FTEs in order to reduce the percentage of administrative and support costs.
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TIME FRAME	Start Date: <u>7/21/98</u> Completion Date: <u>11/8/00</u> Hours Spent: <u>957</u>
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POTENTIAL BENEFITS	<input checked="" type="checkbox"/> Financial Impact <input type="checkbox"/> Internal Control Improvements	<input type="checkbox"/> Directly Recoverable Costs <input checked="" type="checkbox"/> Operational Improvements	<input type="checkbox"/> Policy Alternatives <input type="checkbox"/> Other
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APPENDICES

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APPENDIX 1

KING COUNTY HOME RULE CHARTER SECTION 250

The county auditor shall be appointed by a majority of the county council, and shall be responsible to the council for conducting, or causing to be conducted, independent post audits of county agencies for the purpose of reporting to the council regarding the integrity of the function of the financial management system, the quality and efficiency of agency management, and the effectiveness of programs. In carrying out this purpose, the auditor shall perform the following audits within guidelines established by the county council by ordinance: financial and compliance audits to supplement those performed by the state pursuant to general law, economy and efficiency audits, and program result audits. The auditor shall report the results of each agency audit to the county council. Annual audits shall continue to be performed by the state in accordance with general law.

The organization and administration of the auditor's office shall be sufficiently independent to assure no interference or influence external to the organization shall adversely affect an independent and objective judgment of the auditor and shall be provided a discrete budget and staffing allocation.

[As amended in 1988]

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APPENDIX 2

KING COUNTY CODE

Chapter 2.20 COUNTY AUDITOR

Sections:

2.20.005	Audit office established.
2.20.010	Appointment.
2.20.015	Auditor selection process.
2.20.020	Qualifications.
2.20.030	Term of office.
2.20.035	Types of audits.
2.20.040	Scope of authority.
2.20.045	Audit work program.
2.20.050	Reporting of formal audits.
2.20.060	Oath administration.
2.20.070	Violation enjoinder.
2.20.080	Staff.

2.20.005 Audit office established. There is hereby established within the legislative branch, pursuant to Section 250 of the King County charter, the county audit office. The organization and administration of the audit office shall be sufficiently independent to assure that no interference or influence external to the office shall adversely affect an independent and objective judgment by the auditor. The office shall be generally responsible for assisting the county council in its oversight function through the conduct of financial and management audits of county agencies under the directorship of the county auditor. The office shall be provided a discrete budget and staffing allowance. (Ord. 8264 § 1, 1987).

2.20.010 Appointment. The King County auditor shall be appointed by a majority of the council following a selection and screening process as herein described. (Ord. 8264 § 2, 1987; Ord. 394 § 1, 1970).

2.20.015 Auditor selection process. A. The selection process shall include at a minimum the following:

1. Review and update of the auditor's job classification description.
2. Advertise regionally the availability of the position.
3. Establishment of an ad hoc auditor screening committee responsible for the screening and preliminary interviewing of candidates.
4. Final interview and selection of appointee by the council.

B. The auditor screening committee shall be composed of five members appointed by the council and selected as follows:

1. Two members from either a private sector accounting firm or other government agency with experience in accounting and financial management operations, preferably certified public accountants.

2. Two members from either private sector or non-profit organizations with executive experience and a background in program evaluation.

APPENDIX 2 (Continued)

3. One member who is a non-elected member of the legislative branch.

C. The screening committee shall screen, interview and score applicants for the auditor position, making a slate of the top five ranking candidates for the council's consideration. The committee shall also be formed to make recommendations to the council on any decision to reappoint the auditor. (Ord. 8264 § 3, 1987).

2.20.020 Qualifications. The auditor selected shall be a person able to analyze problems of fiscal controls, management and administration and public policy and shall not be actively involved in partisan affairs. (Ord. 394 § 2, 1970).

2.20.030 Term of office. The auditor shall serve a term of four years, or for a specified period less than four years which shall be set by the majority of the council at the time of appointment, unless removed for cause at any time by vote of two-thirds majority of the council, and shall be reconsidered for reappointment at the end of the term of office. (Ord. 3455 § 1, 1977: Ord. 394 § 3, 1970).

2.20.035 Types of audits. The auditor, as a minimum, shall be responsible for performing the following types of audits:

A. Financial and compliance audits - to determine whether financial operations are being properly conducted, whether the financial reports of the audited agency are presented fairly, and whether the agency has complied with the applicable laws and regulations. These audits shall be used to supplement the financial and compliance audits conducted by the state pursuant to statute.

B. Economy and efficiency audits- to determine whether the agency is managing or utilizing its resources in an economical and efficient manner, and the causes of any inefficiencies or uneconomical practices.

C. Program results audits - to determine whether the desired results or benefits are being achieved, whether the objectives established by the council are being met, and whether the agency has considered alternatives which might yield desired results at a lower cost.

D. Special studies - essentially informally conducted audits used to evaluate program effectiveness or efficiency under specific circumstances or when directed by the council. (Ord. 8264 § 4, 1987).

2.20.040 Scope of authority. The county auditor shall perform the following functions and be charged with the following responsibilities for the council. Council review and control of county administration consists of all methods and procedures used by the legislative body to secure faithful, efficient and effective administration of county programs. The following summary of objectives shall be the audit functions:

A. To determine the extent to which legislative policies are being faithfully, efficiently and effectively implemented by administrative officials. From this oversight process, there may be developed information necessary for the council to take corrective action with respect to administration or to revise legislative policies if they are found to be inappropriate or inadequate;

B. To determine whether county programs are achieving their desired objectives. This step may provide information on the need for changing, deleting or modifying programs or program elements through additional legislation;

APPENDIX 2 (Continued)

C. To review both the administrative control and executive control systems as established by the agency or department heads and by the county executive respectively, and to determine that such control systems are adequate and effective in accomplishing their objectives. Through the review of the control systems the council will be better able to judge whether an agency is organized and administered in such a way as to be able to competently carry out its responsibility;

D. To hold accountable county officials in their use of public funds and other resources at their disposal. This includes examination of financial statements and the legality and prudence of expenditures; the efficient use of all resources including the elimination of wasteful practices; and the satisfactory implementation of program;

E. To investigate whether or not laws are being administered in the public interest, to determine if there have been abuses of discretion, arbitrary actions, or errors of judgments; and to encourage diligence on the part of administrative officials;

F. To submit reports to the council resulting from periodical post audits of each department or account. The auditor shall have access to the books and accounts of all county departments, officials or employees charged with the receipt, custody or safekeeping of public funds;

G. To give information to the county council whenever required upon any subject relating to the financial affairs of the county;

H. To make periodic reports to the council which shall include and not be limited to the following:

1. To determine whether departments, officials and employees, in making expenditures, have complied with the will of the council, state laws and the State Constitution,
2. To give information of proposals as he deems expedient in support of the county's credit, as well as make recommendation for lessening expenditures, for promoting frugality and economy in county affairs and for an improved level of fiscal management,
3. To report matters concerning the effectiveness and efficiency of the programs and operation of the county,
4. To be empowered to take exception to improper specific expenditures incurred by any department or person,
5. To promptly report any irregularities to the county council;

I. To examine and inspect all books, records, files, papers, documents and information stored on computer records relating to all financial affairs of every office and department, political subdivision and organization which receive appropriations from the county. The auditor, subject to council approval, may require any person to appear before him at any time when given proper notification to produce any accounts, books, records, files and papers but not including personal papers in the possession or control of such person as shall appear to be unnecessary for the purpose of the examination and not kept as a part of his public responsibilities. If such person fails to produce the aforementioned papers, then the auditor, subject to council approval, may cause a search to be made and exhibits to be taken from any book, paper or record in the custody of any such person or public official without paying any fee except for reproduction costs; and every office having the custody of such books, records, files, papers and documents shall make a search and forward such exhibits as heretofore requested. (Ord. 1565 § 1, 1973: Ord. 394 § 4, 1970).

APPENDIX 2 (Continued)

2.20.045 Audit work program. A. The council shall review and approve annually by motion a work program prepared by the auditor for the auditor's office. The work program shall include the various types of audits and any recommended special studies to be conducted and managed by the auditor. It shall also include any analytical staff work directed by the council which would fall outside of the regular definition of an audit or special study.

B. The council may move to amend the approved annual work plan to meet special circumstances as they may arise. However, no council initiated change to the work plan shall be made that adversely affects an audit or study in progress without the recommendation of the auditor.

C. If the auditor determines that there is serious concern regarding fraud, abuse or illegality, or that the scope of an audit or study in progress should be expanded as the result of any findings, the auditor is authorized to initiate spontaneously and conduct, or expand the scope of, an audit beyond that approved in the work program. The auditor shall notify the council of the change. (Ord. 8264 § 5, 1987).

2.20.050 Reporting of formal audits. A. The audit will be designed to define the performance of the agency in accordance with council and executive policy.

B. The audit will result in all cases in a written report. The report will detail those findings which are positive or negative observations concerning the agency's performance. The county executive and the county administrative officer will review the preliminary draft to amplify or clarify various issues and to offer additional recommendations. Matters of evaluation of performance other than these will not be the subject of preliminary review.

C. With technical changes incorporated, the audit report is to be finalized and sent to the agency, and/or the county executive for review. Two weeks after receiving the audit, the subject agency will be required to send a written reply to the auditor, detailing:

1. Disagreement with the findings which might explain agency action that is apparently inconsistent with policy;

2. Agency action which will be taken to correct deficiencies cited. In this regard, the agency will establish commitments in terms of dates by which changes will be incorporated.

D. Fourteen calendar days after delivering the report to the agency, the auditor shall release the report to the county council members for their review. If no agency response is included, the auditor will note this and the reason, if known.

E. The council shall designate a committee to receive and review all audits and special studies. That committee shall also be charged with providing on-going oversight for the performance of the office including the development of the work program.

F. After the release of the audit to the council, the auditor will file a copy as matter of public record with the records and elections division. (Ord. 8264 § 6, 1987; Ord. 1193 § 1, 1972; Ord. 682, 1971; Ord. 394 § 5, 1970).

2.20.060 Oath administration. The auditor may administer oaths to persons summoned to appear before him and may question such persons, under oath, concerning receipts and expenditures of moneys and concerning all other things and matters necessary for the due execution of the duties vested in him by this chapter. (Ord. 1565 § 2, 1973).

APPENDIX 2 (Continued)

2.20.070 Violation injunction. Notwithstanding the existence or use of any other remedy, the county auditor may seek regular or equitable relief to enjoin any acts or practices and abate any conditions which constitute or will constitute a violation of this code or other regulations wherein adopted. (Ord. 1565 § 3, 1973).

2.20.080 Staff. The auditor, with consultation of the council, may employ staff assistants, clerical personnel or use services of public accounting firms or consultants as may be necessary for conduct of his office. (Ord. 1565 § 4, 1973).

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REPORTS BY THE KING COUNTY AUDITOR'S OFFICE

1980 - 1991

- 1980** Police Officer Hiring Process (M)
Accounts Payable System (F)
Public Works Equipment Rental and Revolving Fund (M/F)
Financial Management of Forward Thrust Bond Proceeds
and General Obligation Bond Levy Monies (M/F)
- 1981** Housing Programs Study (S)
Harborview Medical Center 1977 Construction
Capital Project Fund (F)
King County Budget Process (M)
King County Jail Cash Management Functions (F)
Emergency & Inpatient Alcoholism Treatment Programs (M)
King County Park Operations (M)
1980 Year-End Expenditure Transactions (F)
- 1982** Investment Program Internal Controls (F)
King County Jail Cash Mgmt. Functions (F)
Police Staffing, Allocation & Scheduling Audit (M)
Cash Management of Federal Funds (F)
King County Park Acquisition and Development Fund,
1968-1981 (F)
City of Seattle Park Acquisition and Development Fund,
1968-1981 (F)
King County Arterial Highway Development Fund/City of
Seattle Arterial Development Fund 1968-1980 (F)
Dept. of Judicial Administration Internal Controls (F)
Sheriff's Real Property Sales (M)
Road Fund Property Holdings (M)
Emergency Medical Services Division/Funding
Allocation, Service Delivery, & Financial
Management Functions (M)
Public Defense System (F)
- 1983** 1966 Harborview Hospital Construction Fund (F)
Follow-Up Study, King County Park Operations (S)
New Jail Construction Contract Administration (F)
King County Investment Management (F)
Gambling Tax Collection Process & Internal Controls (F)
- 1984** Solid Waste Staff Utilization (M)
DPPRC--Systems Development Process (M)
King County Parking Facilities Study (S)
Residential Real Prop. Assessment Level & Uniformity (M)
Roads CIP Budgeting and Scheduling Practices (M)
Review of King County Accounting Funds (S)
BALD Permit Fee Collection Process (F)
- 1985** Alcoholism and Substance Abuse Services Division
Receivables (F)
Test of Real Property Tax Systems Computer Files (F)
Budgetary Staffing Standards (M)
Police Overtime Usage and District Court Scheduling (S)
Roads CIP Budgeting and Staffing Practices Follow-Up (M)
Insurance Fund (F)
King County International Airport (F)
Equipment Management/Utilization, Maintenance, &
Replacement Practices (M)
- 1986** Business License Inspection Practices (M)
County Gasoline Contract (M)
Parks Maintenance (M)
Collective Bargaining Agreements (M)
Finance Office Cashiering (M)
Risk Management (M)
H&CD Housing Loans Administration (F)
Public Defense Program Fund Balance Levels (F)
King County Reporting of State Excise Tax (F)
Department of Public Safety, Financial and Personnel
Administration (S)
- 1987** Harborview Medical Center Master Plan and CIP (M)
Jail Intake, Transfer, and Releases (M)
County Airport Historical Funding (F)
County Airport Operations (M)
Motor Pool Financing (S)
Meat Inspection Program (M)
- 1988** Accounts Payable (F)
Public Health Pooling Fund (S)
DPH Financing Provisions of 1984 Interlocal Agreement (S)
District Courts Time-Pay Collections Clerks (S)
Political Contributions by Charitable Organizations (S)
Surplus Personal Property (F)
Solid Waste Cashiering (F)
Project Management Cost Allocation Procedures (F)
Court Services (M)
Natural Resources and Parks Division Rental Houses (S)
M/WBE Utilization Requirements for Financial Services
Contracts (S)
DPH, County Funded Community-Based Health Clinics
and WIC Program (S)
Court Detail, Operation and Staffing (M)
Jail Classification Services (M)
Restaurant Inspection Program (M)
- 1989** Audit Coverage in King County Government (S)
Real Property Records (M)
Solid Waste Accounts Receivable (F)
Department of Public Health Car Rental (S)
Records Management (S)
Department of Public Health, Computer System
Planning and Development (S)
Performa '87 (F)
Parks Capital Improvement Program (M)
1988 Consultant Selection Processes for Harborview
Capital Projects (S)
- 1990** Jail Intake, Transfer and Release -- Workload, Operations
and Staffing (M)
Arbitrage Rebate Requirements on Tax-Exempt Bonds (F)
Conservation Futures (F)
Real Property Sale, Lease & Exchange Practices (M)
Youth Services (M)
Office of Civil Rights & Compliance (M)
Criminal Investigations & Special Operations (M)
Business and Occupation and Public Utility Taxes (F)
Earthquake Preparedness (M)
District Courts and Warrants Division Revenues (S)
State Auditor Use of County Facilities and Equipment (S)
Department of Youth Services Health Program (M)
Code Enforcement Program Building and Land
Development Division (M)
Assigned Take Home Vehicles and Agency-Paid Parking (S)
- 1991** Carpentry Shop (F)
County Fuel Station Internal Controls (F)
County Agency Performance Monitoring Survey (S)
King County Elections Practices (M)
King County Purchasing Agency (M)
Farmlands and Open Space Preservation Program (M)
King County Detoxification Center (M)
Dept. of Public Safety Field Training Officer Program (S)

REPORTS BY THE KING COUNTY AUDITOR'S OFFICE

1992 – PRESENT

- 1992** King County Office of Emergency Management (S)
King County Dept. of Stadium Administration Revenues (F)
Environmental Health Charges to Solid Waste (S)
Sierra PERMITS Automation System (M)
King County Office of Human Resource Management (M)
BALD Financial Guarantee Administration (M)
Northshore Youth and Family Services (F)
Dept. of Youth Services Drug & Alcohol Program (M)
Dept. Adult Detention & Youth Services Overtime (S)
SEPA Revenues and Accounts Receivable (F)
Methodology for Funding Legal Services for Non-Current Expense Fund Agencies (S)
Accounts Payable (F)
Solid Waste Equipment Replacement Practices (M)
- 1993** Dept. of Development and Environmental Services Assigned Vehicles (M)
Certificate of Occupancy Process (M)
Collection of Civil Penalties and Recovery of Abatement Costs (F)
DDES Field Inspection Function (M)
Police Overtime for Court Appearances (M)
Dept. of Youth Services Sex Offender Unit and Special Sex Offender Dispositional Alternative Program (M)
Office of Open Space Financial Administration (M/F)
Collection Enforcement Section (S)
Cellular Phones (S)
Surface Water Management Service Charges (F)
Acceptance of Special Waste at County Landfills (S)
Solid Waste Division Internal Controls for Handling and Storage of Parts, Fuel, and Other Operating Supplies (F)
- 1994** Span of Control (S)
Community Diversion Program (M)
Dept. of Development & Environmental Services Reduction-In-Force Process (S)
Cedar Hills Alcohol Treatment Facility (CHAT) Accounting Procedures and Staffing Levels (M)
DDES Fire Marshal's Office Fire Investigation Unit (S)
DDES Accounts Receivable (F)
Travel Expenses and Credit Card Use (M/F)
Services & Treatment Alternatives for Developmentally Disabled Offenders Incarcerated in the King County Correctional Facility (M)
Board of Appeals and Equalization (S)
Surface Water Management Non-Construction CIP Costs (S)
Tracking and Reporting on Lawsuits Involving King County (S)
Jail Overtime Study Follow-Up (S)
- 1995** Dept. of Metropolitan Services Temporary Contract Workers (M)
King County Purchasing Practices & Supply Contract Prices (M)
Sewage Facilities Capacity Charge (F)
Audit Recommendation Implementation (S)
Dept. of Metropolitan Services Professional Services Contract (M)
Human Services Dept. Monitoring of Contract Compliance (F)
Biomedical Waste Regulation Enforcement (S)
Customer Service Motion Survey (S)
County Fair Financial & Contract Management (F/M)
Supported Employment Program (M)
- 1996** Dept. of Metropolitan Services West Point & Renton Wastewater Treatment Facilities (C)
1990 Code Enforcement Audit Follow-Up (M)
Dept. of Metropolitan Services Compensatory Time Policies, Procedures, and Practices (S)
King County Women's Program (M)
Cultural Programs (Hotel/Motel Tax Distribution) (F/M)
Investment Management (F)
King County Road Construction Fund and Capital Improvement Program (M)
Emerging Infectious Diseases and Laboratory Operations (M)
DUI Offender Program (M)
King County Real Property Acquisition Practices (M)
Seattle-King County Dept. of Public Health (SKCDPH) Immunization Program (M)
- 1997** King County Methadone Treatment Programs (M)
Criminal Justice-Funded Department of Public Safety Staffing (S)
Permit Fee Waivers (M)
Animal Control Section Collection Practices and Interlocal Services (F)
King County Contract for Sobering Services (S)
Office of Civil Rights Enforcement Case Management (S)
Neighborhood Drainage Assistance Program (S)
Surface Water Management Program (S)
Motor Pool (S)
Information and Telecommunications Services (M)
- 1998** Automated Telephone Systems (S)
Interlocal Agreements & Public Agency Contracts (S)
Review of Selected Capital Project Funds (S)
Metro Tunnel Rail Installation Process (M)
Road Maintenance Contracts (F)
ITS Infrastructure Operating and Maintenance Costs (F)
- 1999** Information Technology Planning, Development, and Implementation Processes (M)
East Lake Sammamish Trail (S)
Bond Funded Capital Improvement Projects (F)
King County Traffic Volume Forecast Model (S)
Jail Overtime (S)
Transit Management (C)
Disposition of Firearms (S)
Metro Transit Vehicle Maintenance Operations (M)
Employee Benefits (C)
Risk Management (C)
- 2000** Audit Recommendation Implementation (S)
Sheriff's Office Overtime (M)
Office of Human Resources Management Hiring Practices (M)
Columbia Public Interest Policy Institute (M)
King County Permit Processes and Practices (M)
School Impact Fees (S)
Scale Operator Injury Claims (M)
Parks Department Span of Control (S)
- (M) Management Audit
(F) Financial Audit
(S) Special Study
(C) Audit/Study conducted by consultants

COMMUNICATION MATERIAL IN ALTERNATIVE FORMAT AVAILABLE UPON REQUEST;
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